

August 23, 2019

Ryan Faulkingham
Chief Financial Officer
Compass Diversified Holdings
Compass Group Diversified Holdings LLC
301 Riverside Avenue, Second Floor
Westport, CT 06880

Re: Compass Diversified Holdings
Form 10-K for the Fiscal Year Ended December 31, 2018
Filed: February 27, 2019
File No: 1-34927
Compass Group Diversified Holdings LLC
Form 10-K for the Fiscal Year Ended December 31, 2018
Filed: February 27, 2019
File No: 1-34926

Dear Mr. Faulkingham:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of

Office of

Construction

Corporation Finance

Manufacturing and